

Independent Auditor's Limited Review Report on unaudited financial results of EIEL Mathura Infra Engineers Private Limited for the quarter ended December 31, 2024, and year to date results for the period from April 01, 2024, to December 31, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report
To the Board of Directors of
EIEL Mathura Infra Engineers Private Limited**

1. We have reviewed the accompanying statement of unaudited financial result of **EIEL Mathura Infra Engineers Private Limited** (the 'Company') for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement") attached herewith, being prepared and submitted by the Company to the extent required by Enviro Infra Engineers Limited, [Holding Company of EIEL Mathura Infra Engineers Private Limited] for preparation of consolidated financial results for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date (the 'Listing Regulation'), pursuant to the Listing Agreement entered into by Enviro Infra Engineers Limited with the Stock Exchanges in India and not to report on the Company as a separate entity, which has been initialed by us for identification purpose.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 (the 'Act'), as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, read with the Circular pursuant to the Listing Agreement entered into by Enviro Infra Engineers Limited with the Stock Exchanges in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries primarily of the person responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respects in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under the Act, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, pursuant to Listing Agreement as entered into

**SS KOTHARI MEHTA
& CO. LLP**

CHARTERED ACCOUNTANTS

5. The figures for the corresponding period September 06, 2023, to December 31, 2023, as reported in the unaudited financial results which have been approved by the Company's Board of Directors, have not been subjected to limited review because the requirement to submit quarterly consolidated financial results became applicable with the listing of the Holding Company's equity shares starting from the quarter ending September 30, 2024.
6. This report is furnished solely for use in preparing the unaudited consolidated financial results for the quarter ending December 31, 2024, and year to date from April 1, 2024, to December 31, 2024, of Enviro Infra Engineers Limited. It is not to be used for any other purpose, or referred to in any other document, or distributed to anyone without our prior and written consent.

For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Reg. No. – 000756N/N500441



Deepak K. Aggarwal
Partner
Membership No. – 095541

UDIN No: - 25095541BMOQOF3206

Place: New Delhi
Date: January 24, 2025

EIEL MATHURA INFRA ENGINEERS PRIVATE LIMITED

Regd. Office: Unit No. 201, 2nd Floor, RG Metro Arcade, Sector-11, Rohini, New Delhi-110085

CIN: U36000DL2023PTC419662

PHONE: 011-40591549 EMAIL: eielmathura@eiepl.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED 31ST DECEMBER 2024

(all amounts are in lakhs, unless otherwise stated)

Particulars	Quarter Ended			Nine-Months Ended		For the year ended 31st March, 2024	
	31st December 2024	30th September 2024	31st December 2023	31st December 2024	06th September 2023 to 31st December 2023		
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
I	Income						
Revenue From Operations	86.61	5,075.54	-	5,162.15	-	-	
Other Income	-	-	-	-	-	-	
Total Income (I)	86.61	5,075.54	-	5,162.15	-	-	
II	Expenses:-						
Manufacturing, Construction and Operating Expenses	79.52	4,660.27	-	4,739.79	-	-	
Changes in Inventories of Work-in-progress (Increase)/Decrease	-	-	-	-	-	-	
Employee Benefits Expense	-	-	-	-	-	-	
Finance Costs	31.35	32.49	-	63.85	-	-	
Depreciation and Amortization Expense	-	-	-	-	-	-	
Other Expenses	5.89	0.28	0.46	9.03	0.46	1.24	
Total Expenses (II)	116.76	4,693.04	0.46	4,812.67	0.46	1.24	
III	Profit/(Loss) before tax and exceptional items (I-II)	(30.16)	382.50	(0.46)	349.48	(0.46)	(1.24)
IV	Exceptional Items	-	-	-	-	-	-
V	Profit/(Loss) before Tax (III-IV)	(30.16)	382.50	(0.46)	349.48	(0.46)	(1.24)
VI	Tax Expense :						
- Current Tax	-	-	-	-	-	-	-
- Deferred Tax charge/(credit)	(7.59)	95.55	-	87.96	-	-	-
Total Tax Expense (VI)	(7.59)	95.55	-	87.96	-	-	-
VII	Profit/(Loss) after tax (V-VI)	(22.57)	286.95	(0.46)	261.52	(0.46)	(1.24)
VIII	Other Comprehensive Income						
<i>Items that will not be reclassified to Profit & Loss</i>							
Remeasurement of Income/(Loss) on defined benefit plans	-	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
Total Other Comprehensive Income/(Loss) for the period/year	-	-	-	-	-	-	-
IX	Total Comprehensive Income/(Loss) for the period/year (VII+VIII)	(22.57)	286.95	(0.46)	261.52	(0.46)	(1.24)
X	Paid-up Equity Share Capital (Face Value per share of Rs. 10/- each)	5.00	5.00	5.00	5.00	5.00	5.00
XI	Other Equity						(1.24)
XII	Earning Per Equity Share (nominal value of ₹ 10/- (previous year ₹ 10/-))						
(1) Basic (₹)*	(45.13)	573.90	(2.90)	523.04	(2.90)	(2.48)	(2.48)
(2) Diluted (₹)*	(45.13)	573.90	(2.90)	523.04	(2.90)	(2.48)	(2.48)
	(*Not Annualized)						

Notes :

1. The above unaudited financial results have been reviewed & approved by the Board of Directors of the Company at their meetings held on January 24, 2025. A limited review of these results for the quarter ended December 31, 2024 and for the nine-months ended December 31, 2024 has been carried out by the Statutory Auditors who have issued unmodified opinion on the above results.

2. The company was incorporated on September 06, 2023.

3. The entity is a subsidiary of the holding company which is listed and accordingly, have prepared its financial results in compliance with the IND AS - 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with companies (Indian Accounting Standard) Rules, 2015 and other recognised accounting practices and policies to the extent applicable.

By the Order of Board of Directors

Place: New Delhi
Date: 24.01.2025

